

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.



*Mr. Shapshaw*

Industry Circular No. 61- 28

June 20, 1961

## PROPOSED AMENDMENT OF REGULATIONS

Dealers in tobacco materials:

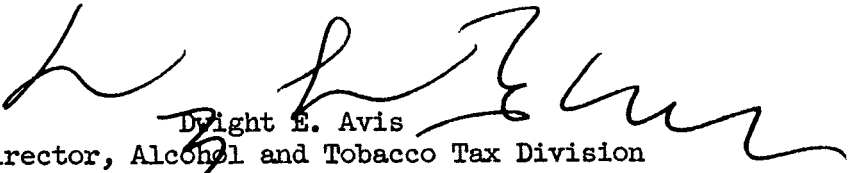
Purpose. The purpose of this industry circular is to call to your attention the publication in the Federal Register on June 7, 1961 (26 F.R.5070), of a notice of proposed rule making, which would amend the regulations in 26 CFR Part 280, relating to "Dealers in Tobacco Materials" and of a notice of proposed rule making, 26 CFR Part 275, entitled "Importations of Tobacco Materials, Tobacco Products, and Cigarette Papers and Tubes."

Effect of the proposed regulations. The proposed amendment of the regulations in Part 280 would make certain editorial and conforming changes and delete the provision relating to the release of imported tobacco materials from customs custody, since procedures concerning such operations would be set forth in proposed regulations in Part 275, to be issued concurrently with the amendments to Part 280.

In accordance with the proposed regulations in Part 275, the use of Form 2146 "Notice of Release of Imported Tobacco Materials " would be discontinued. Under section 275.91, with respect to tobacco materials grown in a foreign country, the Virgin Islands, or a possession of the United States, the dealer would certify on the customs withdrawal form that he is a properly bonded dealer in tobacco materials, giving the internal revenue number assigned to his establishment, and that he is authorized by section 5704(d), Internal Revenue Code, to receive tobacco materials without payment of internal revenue tax. With respect to Puerto Rican tobacco materials, it is proposed in section 275.145 that the dealer would have the tobacco materials consigned to him in care of the collector of customs at the port of entry in the United States and make similar certification in writing to the collector of customs.

Comments or suggestions. Comments or suggestions may be submitted in writing to the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington 25, D. C., within 30 days from the date of publication in the Federal Register of the notice of proposed rule making. Any person, submitting such comments or suggestions, may, in a similar manner, request an opportunity for a public hearing. In such a case, a notice of the time, place, and date of the public hearing will be published in a later issue of the Federal Register.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division